

Announcement 98-7

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Anchorage Education Community
Winning With Stronger Education,
Anchorage, AK
Armenian Film Society, Northridge, CA
Association of Alpha Development
Corporations, Los Angeles, CA
Association of Black Families for
Cultural and Educational
Development, Oakland, CA
Auburn Resident Council, Auburn, CA
Ayuda Homes, Walnut, CA
Bakersfield Korean Academy,
Bakersfield, CA
Bardia Foundation Inc., Westlake, CA
Bay Area Black Professionals, Oakland,
CA
Believers Quartet Inc., Sacramento, CA
Berkeley Community Homes, Oakland,
CA
Big Blue Foundation Inc., Los Angeles,
CA
Big Rock Productions Inc., Malibu, CA
Black Eyes Productions Inc., San Jose,
CA
Boise Blue Society, Inc., Boise, ID
Borinquen Culture Through Agriculture
Learning Center, Holualoa, HI
Broader Horizon Inc., Cupertino, CA
Business and Employment Training
Foundation of Napa County Inc.,
Napa, CA
The California Citizenship Foundation,
Sacramento, CA

Calistoga Music Ministries, Angwin, CA
Caring Friends Foundation Incorporated,
Rialto, CA
Carson Community Emergency Shelter,
Carson, CA
Celebrity AIDS Benefit, Wrightwood,
CA
Center for A New Generation, East Palo
Alto, CA
Central Area Business Development
Center, Seattle, WA
Central Recovery & Development
Project, Los Angeles, CA
Champions Foundation Inc., Athens, GA
Chandler Parents Club Inc., Chandler, OK
Change Masters Inc., Greeley, CO
Channel Housing Ministries Inc., New
Era, MI
Channel Vision Inc., Los Angeles, CA
Chapel Foundation, Nashville, TN
Chapel Perilous Theater Ensemble,
Chicago, IL
Charity of the Three Fishermen, Houston,
TX
Charleston Stage Company, Charleston,
WV
Chase Homeless Assistance Fund Inc.,
Montpelier, OH
Chassidic Center Nusach Ari of the West
Inc., Denver, CO
Chattanooga Hamilton Area Community
Development Corporation,
Chattanooga, TN
Circus Earth Foundation, San Diego, CA
Council for Safer Communities, Chicago,
IL
Farish Street Historic District
Neighborhood Foundation Inc.,
Jackson, MS
Farm Plan Advocates Inc., Charlotte, NC
Farmers Harvest Inc., Philadelphia, PA
Farragut Dugout Club Inc., Knoxville,
TN
Fast Food Inc., Tulsa, OK
Father & Son Mission Housing
Corporation, Memphis, TN
Fauquier County Soccer Clubs,
Gainesville, VA
Fawn Ridge Wildlife Refuge Inc., Cream
Ridge, NJ
Halifax County HIV AIDS Task Force,
Inc., Halifax, NC
Harrison County Drug and Alcohol
Council Inc., Clarksburg, WV
Highlands Forum Inc., Highlands, NC
Highview Resident Council Inc.,
Maryland Heights, MO

Highways and Hedges Inc., Onalaska, WI
Hill Country Childrens Advocacy Center,
Llano, TX
Hill Country Social Services Inc., Sachse,
TX
Hill Country Victims Inc., Burnett, TX
Hillcrest Community Development Inc.,
Bentonla, MS
Hillsborough County Law Enforcement
Charity Inc., Tampa, FL
Hillsdale County Celebration of Christ,
Hillsdale, MI
Hilton Head Island Soccer Club, Hilton
Head Island, SC
Hilton Head Wildlife Rescue Service
Inc., Hilton Head Island, SC
His House Ministries Inc., Warner
Robins, GA
Hispanic American Association of SA
Rasota Manatee Counties Inc.,
Sarasota, FL
Hispanic American Construction Industry
Ed & Civic Awareness Org., Chicago,
IL
Hispanic American Foundation
Corporation, Miami, FL
Hispanic Sports Hall of Fame and
Hispanic Oldtimers All-Star Base,
Chicago, IL
Hispanic Veterans Project of Kansas Inc.,
Olathe, KS
I N K Investing N Kids, Hilmar, CA
Institution of Housing and Community
Development, Maywood, IL
NAIOP Charities Inc., McLean, VA
Nasau Volunteer Dive Rescue Team,
Fernandina Beach, FL
National Arthrogryposis Foundation Inc.,
Birmingham, AL
National Association for Grass Roots
Program, Chicago, IL
National Association of African
American Entrepreneurs, Inc.,
Indianapolis, IN
North American Institute for International
Communications, Washington, DC
Northern Virginia Interdenominational
Mass Choir, Alexandria, VA
Northland Homes and Properties Inc.,
Fostoria, OH
Northland Partners in Progress, Duluth,
MN
Northside Athletes Foundation
Corporation, Atlanta, GA
Northside Community Development
Corporation, Houston, TX

Northside Rotary Foundation Inc.,
Fayetteville, AR
Northwest Athletic Association, Houston,
TX
Northwest Education Coalition, Houston,
TX
Northwest Houston Education
Foundation, Inc., Houston, TX
Northwest Independent Living Group
Inc., Schaumburg, IL
Northwest Nutritional Center, Houston,
TX
Northwest Ohio Youth Soccer League,
Maumee, OH
Northwest Striders Track and Field,
Towson, MD
Northwoods Wilderness Recovery Inc.,
Houghton, MI

Nosotros Unidos Multicultural Gang, Ft.
Worth, TX
Novice Volunteer Fire Department Inc.,
Paris, TX
Novus Foundation Incorporated,
Mountainside, NJ
Nowata's Historical Main Street Inc.,
Nowata, OK
NTID Alumni Chapter of Greater
Houston, Houston, TX
Nueva Esperanza Childrens Home Inc.,
Plano, TX
Nursing Health Center, Cleveland, OH
Salem Elementary Academic Foundation
Inc., Salem, IL
Stop Up the Cracks and Let Them Learn,
Houston, TX
Stretch for Greatness Inc., Richardson, TX

Texas Neurosciences Foundation, San
Antonio, TX

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.